

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
AHMED HASSAN	:	VIOLATIONS:
	:	18 U.S.C. § 1343 (wire fraud - 25 counts)
	:	Notice of forfeiture

INDICTMENT

COUNTS ONE THROUGH TWENTY-FIVE

THE GRAND JURY CHARGES THAT:

At all times relevant to this indictment:

1. The United States Department of Veterans Affairs (“VA”) is an agency of the United States Government, which administered a variety of benefits and services that provided financial and other forms of assistance to members of the armed services, veterans, their dependents and survivors. The VA operated the nation’s largest integrated health care system, with more than 700 hospitals, clinics, community living centers, domiciliaries, readjustment counseling centers and other facilities.
2. The VA operates a Veterans Affairs Medical Center in Philadelphia, Pennsylvania, which provides healthcare to veterans living in America’s fifth largest metropolitan area including the city of Philadelphia, six surrounding counties in southeastern Pennsylvania and parts of Southern New Jersey (hereinafter referred to as the “VAMC”). The VAMC provides facilities staffed by approximately 2,000 employees and supports 145 acute care beds and a 135-bed Community Living Center. More than 57,500 veterans are enrolled for healthcare at the VAMC. The VAMC has an annual operating budget of more than \$474 million

and focuses on several mission areas: providing healthcare, conducting medical research, training health care professionals for the future and being prepared to serve in the event of a crisis or emergency.

3. On or about September 22, 1986, defendant AHMED HASSAN began employment with the federal government, working for the VA, and worked in various roles throughout his career. From on or about May 23, 1999 through his retirement in or about September 2019, defendant HASSAN was employed as an Engineer and served as a Contract Officer Representative (“COR”), salaried at a GS-13 level, at the VAMC. In his last year of employment, defendant HASSAN received a salary of approximately \$124,913 per year.

4. As the Engineer for all mechanical and large HVAC system needs at the VMAC and in his role as COR, defendant AHMED HASSAN was responsible for overseeing performance and implementation of contracts, acting as the focal point for all communication with the contractors, monitoring the contractors’ performance, overseeing contract modifications and termination, and reviewing invoices for payments on the contract. As the COR, defendant HASSAN was also responsible to ensure proper invoices were certified for payment in a timely fashion and recommend approval or rejection of payment to contractors.

5. For efficiency on smaller projects, the VA allowed contractors to provide services or purchase supplies through a micropurchase. A micropurchase was an acquisition of supplies or services using simplified acquisition procedures, the aggregate total amount of which did not exceed the micropurchase threshold. At all times relevant in the indictment, the micropurchase threshold was \$3,500 for supplies and \$2,500 for services. Micropurchases allowed designated staff to efficiently award smaller projects without the competitive bidding and contracting

process. Defendant HASSAN had the authority at the VAMC to award certain micropurchase projects and select the contractors to perform those micropurchase projects.

6. The government purchase card program was established in participation with the GSA Smart Pay program to reduce the administration cost related to the acquisition of goods and services. As such, a business could be paid through VA purchase cards under the micropurchase threshold limit for services provided.

7. In order to contract with the federal government, businesses were required to register with the System of Award Management (“SAM”). Procurement officers and others within the government utilized SAM to identify small businesses for prime contracting and subcontracting opportunities.

8. L.H., a person known to the grand jury, was a resident of the Eastern District of Pennsylvania who had a personal relationship with defendant AHMED HASSAN. At the direction of defendant HASSAN, L.H. formed and was the sole owner and operator of H.T. Mechanical, of Harleysville, Pennsylvania. H.T. Mechanical was established as a business providing HVAC-Electrical-Control. According to SAM, H.T. Mechanical was registered and approved as a vendor to perform work for the VA since in or about 2010.

9. H.T. Mechanical secured work by contract or micropurchase for the VA, from at least in or about 2012 to in or about 2017. All work purportedly performed by H.T. Mechanical for the VA was at the VAMC in the department in which defendant AHMED HASSAN worked as the Engineer and served as a COR.

10. From in or about January 2012 to in or about October 2017, through contracts and micropurchases paid on VA purchase cards, L.H. doing business as H.T. Mechanical was retained by the VAMC to perform various HVAC related services and was paid a total of

approximately \$1.6 million by the VA for such projects. L.H. and H.T. Mechanical were paid by the VAMC through government purchase card charges and direct wire transfers to L.H.'s business bank account. Defendant AHMED HASSAN served as the COR for some of the contract work awarded to H.T. Mechanical and was responsible for directing all of the micropurchase work to H.T. Mechanical.

11. At all times relevant to this indictment, defendant AHMED HASSAN was a "public official" within the meaning of 18 U.S.C. § 201(a), in that he was "an officer or employee or person acting for or on behalf of the United States, or any department, agency or branch of Government thereof . . . in any official function, under or by authority of any such department, agency, or branch of Government . . ."

12. Federal ethics laws and regulations prohibited federal employees from engaging in outside employment or activities that conflicted with official Government duties and responsibilities. 5 C.F.R. § 2635.101(b)(10).

13. Federal ethics laws and regulations prohibited federal employees from substantial participation in any matter in which an employer, or a person with whom the employee was negotiating prospective employment, had a financial interest. 18 U.S.C. § 208(a).

THE SCHEME TO DEFRAUD

14. From in or about September 2010 to in or about February 2018, in Philadelphia, Pennsylvania, in the Eastern District of Pennsylvania, and elsewhere, defendant

AHMED HASSAN

devised and intended to devise a scheme to defraud the United States, Department of Veterans Affairs, and to obtain money and property from the VA, by means of false and fraudulent pretenses, representations and promises.

15. The object of the scheme to defraud was for defendant AHMED HASSAN to misuse his position as a VAMC employee to embezzle money from the VAMC by profiting from VAMC micropurchase projects and contracts that defendant HASSAN participated in directing to L.H. and H.T. Mechanical for work that H.T. Mechanical performed through subcontractors selected by defendant HASSAN or for purported work that was never to be performed. Defendant HASSAN directed the use of the VAMC Government purchase cards to pay L.H. doing business as H.T. Mechanical for these projects.

MANNER AND MEANS

It was part of the scheme that:

16. Defendant AHMED HASSAN used his personal friendship with L.H., and guided L.H. to establish and register H.T. Mechanical to operate and conduct business with the VA.

17. At the direction of defendant AHMED HASSAN, on or about September 26, 2010, L.H., doing business as H.T. Mechanical, registered in GSA Central Contractor Registration in order to do work with the federal government.

18. This system was later consolidated into the System of Award Management ("SAM"). At the direction of defendant AHMED HASSAN, in or about 2013, L.H. and H.T. Mechanical certified in SAM in order to contract with the federal government. H.T. Mechanical was designated to perform HVAC services including heating, plumbing and air conditioning services.

19. As defendant AHMED HASSAN was fully aware, L.H. was not qualified to perform any of the services she was designated to provide as H.T. Mechanical and had no training in HVAC. H.T. Mechanical had no other employees other than L.H. H.T. Mechanical had no physical business location, no business supplies and paid no taxes.

20. L.H. did not perform any of the services for the work orders or contracts she was awarded by Defendant AHMED HASSAN. Instead, defendant HASSAN represented to L.H. that all work that he directed to L.H. and H.T. Mechanical was to be subcontracted to individuals chosen by defendant HASSAN on behalf of H.T. Mechanical.

21. L.H. rarely appeared on site at the VAMC.

22. Defendant AHMED HASSAN created, drafted, and structured invoices and bids for L.H. to provide under the cover of H.T. Mechanical and sent these through email to L.H.'s business email account. L.H. would submit the invoices and bids drafted by defendant HASSAN to the VA so that she could be paid via the Government purchase card. Defendant HASSAN then approved the invoices that he had drafted and were submitted by L.H. for payments authorized under the Government purchase card to pay H.T. Mechanical and L.H. Defendant HASSAN would submit the invoices to the VA Engineering Department purchase card holder who would authorize payment to L.H. and H.T. Mechanical. By causing the invoices to be submitted under the Government purchase card program, defendant Hassan avoided heightened scrutiny by VAMC officials.

23. In order to facilitate payment by the VAMC for the services performed under the work orders, L.H. would receive emergency work from defendant AHMED HASSAN.

24. L.H. and H.T. Mechanical submitted invoices for payment of micropurchase work directly to the VAMC, which would be paid through the VA purchase card. In total, L.H. doing business as H.T. Mechanical was paid approximately \$1.6 million by the VA. From in or about May 2014 to in and about October 2017, L.H., doing business as H.T. Mechanical, was paid approximately \$957,734.71 via VAMC Government purchase card transactions and between

January 2012 and February 2016 was paid approximately \$630,860 for contract work to perform HVAC services at the VAMC.

25. After the VA made payment to H.T. Mechanical, L.H. would provide money to defendant HASSAN by either check or in envelopes of cash.

26. Defendant HASSAN would inform L.H. of the name of the subcontractor that defendant HASSAN purportedly arranged to complete the work on behalf of H.T. Mechanical. L.H. would execute a physical check for that subcontractor but would provide the check directly to defendant HASSAN.

27. In total, L.H., doing business as H.T. Mechanical, executed checks for subcontractors, including the following, each of which L.H. handed to defendant AHMED HASSAN, and ultimately each check was deposited into a bank account established in Individual 1's name (Individual 1 is a person known to the Grand Jury) and to which defendant HASSAN had access:

Date	Name L.H. Issued Check to	Amount	Deposit Location
9.2.14	K.Q.	\$1,839.00	Individual 1's bank account
9.15.14	J.S.	\$2,110.00	Individual 1's bank account
9.16.14	J.S.	\$2,086.00	Individual 1's bank account
9.17.14	J.S.	\$2,089.00	Individual 1's bank account
9.24.14	K.Q.	\$2,137.00	Individual 1's bank account
10.20.14	J.S.	\$2,000.00	Individual 1's bank account
10.23.14	J.S.	\$1,768.00	Individual 1's bank account
11.12.14	K.Q.	\$5,500.00	Individual 1's bank account
11.17.14	K.Q.	\$5,500.00	Individual 1's bank account

28. In total, L.H., operating as H.T. Mechanical, issued at least 34 checks totaling \$95,780, each of which was deposited by defendant AHMED HASSAN into a Citizens Bank account ending in 0843, established in the name of Individual 1. In fact, neither K.Q. nor J.S.

performed any work on behalf of H.T. Mechanical at the VAMC; they were part of defendant HASSAN's charade to siphon VAMC funds to himself.

29. Later in the scheme, defendant AHMED HASSAN directed L.H. to issue cash payments for the alleged subcontractors that defendant HASSAN purportedly found to subcontract the services for H.T. Mechanical. L.H. would meet defendant HASSAN and provide envelopes with cash to defendant HASSAN upon his phone call for payment, which occurred every few weeks. Rather than paying subcontractors, no actual work was performed for the VAMC and defendant HASSAN siphoned the cash to himself.

30. From in or about November 2014 to in or about January 2018, L.H. withdrew approximately \$637,047.20 in cash from her Wells Fargo bank business account, ending in 7655. Defendant AHMED HASSAN deposited these funds into bank accounts he controlled. From in or about November 2014 to in or about April 2016, defendant HASSAN deposited approximately \$75,400 in cash into Individual 1's bank account with Citizens Bank ending in 0843; from in or about November 2014 to in or about October 2017, defendant HASSAN made frequent and large cash deposits totaling approximately \$149,000 into a joint TD Bank checking account that he held with Individual 1 ending in 4738; and from in or about April 2016 to in or about February 2018, defendant HASSAN deposited approximately \$179,200 in cash into a joint account at Citizens Bank held by defendant HASSAN and Individual 1, ending in 6214. In total, approximately \$403,600 in cash was deposited into these various bank accounts controlled by defendant HASSAN.

31. On or about the dates set forth below, in the Eastern District of Pennsylvania and elsewhere, for the purpose of executing and attempting to execute this scheme to defraud, defendant AHMED HASSAN knowingly transmitted and caused to be transmitted by means of

wire communications in interstate commerce, certain writings, signs, signals, pictures and sounds, that is an invoice submitted in the Eastern District of Pennsylvania which caused an interstate wire communication to U.S. Bank, which services government work through Fargo, North Dakota, which caused an interstate wire communication to Authorize.net in American Fork, Utah, which caused an interstate wire communication to Wells Fargo Bank, headquartered in San Francisco, California, as described below:

Count	VA Payment Date	Wire Transaction	Amount
1	April 18, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-032816.1) dated 3/28/2016 to VA Card Holder, who paid the order (PO 642-P67141) via US Bank government purchase credit card (5217) on April 18, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,413
2	April 27, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-040516.1) dated 4/5/2016 to VA Card Holder, who paid the order (PO 642-P67323) via US Bank government purchase credit card (5217) on April 27, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank	\$2,439
3	May 11, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-042116.1) dated 4/21/2016 to VA Card Holder, who paid the order (PO 642-P67848) via US Bank government purchase credit card (5217) on May 11, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,434
4	June 8, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-050616.3) dated 5/6/2016 to VA Card Holder, who paid the order (PO 642-P69205) via US Bank government purchase credit card (5217) on June 8, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,301
5	July 13, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-061116.4) dated 6/11/2016 to VA Card Holder, who paid the order (PO 642-P6A862) via US Bank government purchase credit card (5217) on July 13, 2016. Authorize.net processed	\$2,451

		the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	
6	Aug. 15, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-080616.3) dated 8/6/2015 to VA Card Holder, who paid the order (PO 642-P6C087) via US Bank government purchase credit card (5217) on August 15, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,398
7	Sept. 19, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-082516.2) dated 8/25/2016 to VA Card Holder, who paid the order (PO 642-P6D855) via US Bank government purchase credit card (5217) on September 19, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,401
8	Nov. 14, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-102816.1) dated 10/28/2016 to VA Card Holder, who paid the order (PO 642-P71361) via US Bank government purchase credit card (5217) on November 14, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,398
9	Nov. 17, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-102816.1) dated 10/28/2016 to VA Card Holder, who paid the order (PO 642-P71375) via US Bank government purchase credit card (5217) on November 17, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,471
10	Dec. 8, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-111016.1) dated 11/10/2016 to VA Card Holder, who paid the order (PO 642-P72130) via US Bank government purchase credit card (5217) on December 8, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,459.50
11	Dec. 13, 2016	Defendant HASSAN submitted HT-Mechanical invoice (HTI-111516.2) dated 11/10/2016 to VA Card Holder, who paid the order (PO 642-P72138) via US Bank government purchase credit card (5217) on December 13, 2016. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,389.50

12	Jan. 30, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-122816.1) dated 12/28/2016 to VA Card Holder, who paid the order (PO 642-73975) via US Bank government purchase credit card (5217) on January 30, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,473.10
13	Feb. 5, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-010617.2) dated 1/6/2017 to VA Card Holder, who paid the order (PO 642-P74091) via US Bank government purchase credit card (5217) on February 5, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$1,875
14	Feb. 5, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-010617.1) dated 1/6/2017 to VA Card Holder, who paid the order (PO 642-P74086) via US Bank government purchase credit card (5217) on February 5, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,399.50
15	Mar. 3, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-020816.3) dated 2/8/2016 to VA Card Holder, who paid the order (PO 642-P74980) via US Bank government purchase credit card (5217) on March 3, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,418.70
16	Mar. 6, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-021016.3) dated 2/10/2016 to VA Card Holder, who paid the order (PO 642-P75307) via US Bank government purchase credit card (5217) on March 6, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,381.10
17	Mar. 6, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-021016.6) dated 2/10/2016 to VA Card Holder, who paid the order (PO 642-P75303) via US Bank government purchase credit card (5217) on March 6, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,449.50

18	Mar. 15, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-021717.1) dated 2/17/2017 to VA Card Holder, who paid the order (PO 642-P75865) via US Bank government purchase credit card (5217) on March 15, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,421.60
19	Mar. 15, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-021617.1) dated 2/16/2017 to VA Card Holder, who paid the order (PO 642-P75868) via US Bank government purchase credit card (5217) on March 15, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,401.60
20	July 10, 2017	Ahmed HASSAN submitted HT-Mechanical invoice (HTI-061617.3) dated 6/16/2017 to Geraldine Mathis (Card Holder), who paid the order (PO 642-P7B310) via US Bank government purchase credit card (5217) on July 10, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of Lynn Marie Hanrahan DBA HT Mechanical at Wells Fargo Bank.	\$2,474
21	July 13, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-041417.3) dated 4/14/2017 to VA Card Holder, who paid the order (PO 642-P7B314) via US Bank government purchase credit card (5217) on July 13, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,459
22	Aug. 2, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI 070617.3) dated 7/6/2017 to VA Card Holder, who paid the order (PO 642-P7C404) via US Bank government purchase credit card (5217) on August 2, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$1,720
23	Aug. 9, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-071417.4) dated 7/14/2017 to VA Card Holder, who paid the order (PO 642-P7C542) via US Bank government purchase credit card (5217) on August 9, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,456

24	Aug. 23, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-080917.1) dated 8/9/2017 to VA Card Holder, who paid the order (PO 642-P7D360) via US Bank government purchase credit card (5217) on August 23, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,432.50
25	Oct. 17, 2017	Defendant HASSAN submitted HT-Mechanical invoice (HTI-90617.2BMW) dated 9/6/2017 to VA Card Holder, who paid the order (PO 642-P7F239) via US Bank government purchase credit card (5217) on October 17, 2017. Authorize.net processed the transaction from US Bank, which deposited the funds into an account held in the name of L.H. DBA HT Mechanical at Wells Fargo Bank.	\$2,390

All in violation of Title 18, United States Code, Section 1343.

NOTICE OF FORFEITURE

THE GRAND JURY FURTHER CHARGES THAT:

1. As a result of the violations of Title 18, United States Code, Section 1343 as set forth in Counts One through Twenty-Five of this indictment, defendant

AHMED HASSAN

shall forfeit to the United States of America any property, real or personal, that constitutes, or is derived from, proceeds obtained directly or indirectly from the commission of such offenses, including, but not limited to, the sum of approximately \$732,827.20.

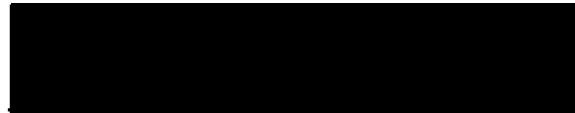
2. If any of the property subject to forfeiture, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property that cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 28, United States Code, Section 2461(c), both incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the property subject to forfeiture.

All pursuant to Title 18, United States Code, Sections 981(a)(1)(C) and Title 28,
United States Code, Section 2461(c).

A TRUE BILL:



GRAND JURY FOREPERSON

A handwritten signature in cursive script, appearing to read "Jennifer Arbittier Williams", written over a horizontal line.

**JENNIFER ARBITTIER WILLIAMS
ACTING UNITED STATES ATTORNEY**

No. _____

UNITED STATES DISTRICT COURT

Eastern District of Pennsylvania

Criminal Division


THE UNITED STATES OF AMERICA

vs.

AHMED HASSAN

INDICTMENT

Count
18 U.S.C. § 1343 (wire fraud - 25 counts)
Notice of forfeiture

A true bill
 Foreman

Filed in open court this _____ day,
Of _____ A.D. 20 _____

Clerk

Bail, \$ _____
